

**EAST HOMESTEAD**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**COMBINED BALANCE SHEET**  
October 31, 2018

	<u>Major Funds</u>			<u>Total Governmental Funds</u>
	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	
<b>ASSETS:</b>				
Cash	\$46,186	---	---	\$46,186
Petty Cash	\$500	---	---	\$500
Due from Other Funds	\$0	\$3,104	---	\$3,104
Investment - State Board	\$1,327,798	---	---	\$1,327,798
Investments:				
<b>Series 2011B</b>				
Reserve B	---	\$44,711	---	\$44,711
Interest B	---	\$75,763	---	\$75,763
Revenue B	---	\$5,671	---	\$5,671
Prepayment B	---	\$451,278	---	\$451,278
Deferred B	---	---	\$12,075	\$12,075
<b>Series 2013</b>				
Reserve A	---	\$399,750	---	\$399,750
Revenue A	---	\$116,471	---	\$116,471
Interest A	---	\$287,021	---	\$287,021
Sinking	---	\$220,007	---	\$220,007
Construction A	---	---	\$371,612	\$371,612
<b>Series 2015</b>				
Reserve A	---	\$139,193	---	\$139,193
Revenue A	---	\$482,900	---	\$482,900
Deposits-Electric	\$14,869	---	---	\$14,869
<b>TOTAL ASSETS</b>	<u>\$1,389,353</u>	<u>\$2,225,870</u>	<u>\$383,687</u>	<u>\$3,998,910</u>
<b>LIABILITIES:</b>				
Accounts Payable	\$2,657	---	---	\$2,657
Due to Other Funds	\$366	\$2,738	---	\$3,104
<b>TOTAL LIABILITIES</b>	<u>\$3,024</u>	<u>\$2,738</u>	<u>\$0</u>	<u>\$5,762</u>
<b>FUND BALANCES:</b>				
Nonspendable:				
Deposits and prepaid items	\$14,869	---	---	\$14,869
Restricted:				
Debt Service	---	\$2,223,132	---	\$2,223,132
Capital Projects	---	---	\$383,687	\$383,687
Unassigned	\$1,371,460	---	---	\$1,371,460
<b>TOTAL FUND BALANCES</b>	<u>\$1,386,329</u>	<u>\$2,223,132</u>	<u>\$383,687</u>	<u>\$3,993,148</u>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<u>\$1,389,353</u>	<u>\$2,225,870</u>	<u>\$383,687</u>	<u>\$3,998,910</u>

**EAST HOMESTEAD**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**GENERAL FUND**

Statement of Revenues, Expenditures, and Changes in Fund Balance  
For The Period Ending October 31, 2018

	ADOPTED BUDGET	PRORATED BUDGET THRU 10/31/18	ACTUAL THRU 10/31/18	VARIANCE
<b>REVENUES:</b>				
Maintenance Assessments	\$1,294,884	\$2,646	\$2,646	\$0
Interest Income	\$13,500	\$1,125	\$2,770	\$1,645
Clubhouse Income	\$10,000	\$833	\$324	(\$509)
<b>TOTAL REVENUES</b>	<b>\$1,318,384</b>	<b>\$4,604</b>	<b>\$5,739</b>	<b>\$1,136</b>
<b>EXPENDITURES:</b>				
<b>ADMINISTRATIVE:</b>				
Supervisors Fee	\$24,000	\$2,000	\$1,000	\$1,000
Fica Expense	\$1,836	\$153	\$77	\$77
Engineering	\$10,000	\$833	\$2,000	(\$1,167)
Attorney	\$40,000	\$3,333	\$4,364	(\$1,031)
Annual Audit	\$5,900	\$492	\$0	\$492
Trustee Fees	\$12,399	\$1,033	\$0	\$1,033
Dissemination Agent	\$2,500	\$208	\$208	\$0
Arbitrage	\$1,200	\$100	\$0	\$100
Assessment Roll	\$2,000	\$2,000	\$2,000	\$0
Management Fees	\$42,970	\$3,581	\$3,581	(\$0)
Computer Time	\$1,000	\$83	\$83	\$0
Telephone	\$175	\$15	\$0	\$15
Postage	\$1,300	\$108	\$16	\$92
Printing & Binding	\$2,750	\$229	\$308	(\$79)
Rentals & Leases	\$2,400	\$200	\$200	\$0
Insurance	\$7,914	\$7,914	\$7,194	\$720
Legal Advertising	\$900	\$75	\$0	\$75
Other Current Charges	\$1,000	\$83	\$77	\$7
Website Management	\$2,500	\$208	\$208	\$0
Office Supplies	\$400	\$33	\$30	\$3
Dues, Licenses	\$175	\$175	\$175	(\$1)
<b>TOTAL ADMINISTRATIVE</b>	<b>\$163,318</b>	<b>\$22,858</b>	<b>\$21,522</b>	<b>\$1,336</b>
<b>FIELD:</b>				
Field Management	\$22,168	\$1,847	\$1,847	\$0
Parking Lot Monitoring Fees	\$10,164	\$847	\$847	\$0
Electricity	\$32,500	\$2,708	\$2,470	\$238
Landscape Maintenance	\$290,833	\$24,236	\$21,573	\$2,663
Landscape Materials	\$20,000	\$1,667	\$4,320	(\$2,653)
Irrigation Maint & Repairs	\$5,000	\$417	\$0	\$417
Janitorial Supplies	\$5,000	\$417	\$0	\$417
Lake Maintenance	\$10,000	\$833	\$742	\$92
Pressure Washing	\$10,000	\$833	\$3,240	(\$2,407)
Lights Repair and Maintenance	\$5,000	\$417	\$0	\$417
Monuments Maintenance/Repairs	\$10,000	\$833	\$900	(\$67)
Sign/Decor Maintenance	\$5,000	\$417	\$0	\$417
Stormwater Services	\$4,573	\$381	\$0	\$381
Holiday Lighting	\$28,968	\$2,414	\$0	\$2,414
Sidewalk Repairs	\$10,000	\$833	\$0	\$833
Special Projects	\$19,064	\$1,589	\$0	\$1,589
Contingency	\$22,826	\$1,902	\$0	\$1,902
<b>TOTAL FIELD</b>	<b>\$511,096</b>	<b>\$42,591</b>	<b>\$35,939</b>	<b>\$6,652</b>

**EAST HOMESTEAD**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**GENERAL FUND**

Statement of Revenues, Expenditures, and Changes in Fund Balance  
For The Period Ending October 31, 2018

	ADOPTED BUDGET	PRORATED BUDGET THRU 10/31/18	ACTUAL THRU 10/31/18	VARIANCE
<b>CLUBHOUSE</b>				
Access Control	\$2,400	\$200	\$0	\$200
Alarm Monitoring	\$1,000	\$83	\$0	\$83
Air Conditioning Maint Contract	\$3,600	\$300	\$300	\$0
Fitness Equipment Maintenance	\$6,250	\$521	\$75	\$446
Equipment Repair	\$5,000	\$417	\$0	\$417
Electric	\$60,000	\$5,000	\$5,560	(\$560)
Cable/Internet Services	\$3,750	\$313	\$707	(\$395)
Holiday Lighting	\$9,730	\$4,865	\$4,865	\$0
Insurance	\$30,796	\$30,796	\$29,681	\$1,115
Landscape Maintenance	\$28,710	\$2,393	\$2,393	\$0
Landscape Replacement	\$10,000	\$833	\$0	\$833
License, Music	\$1,450	\$121	\$0	\$121
Irrigation Maintenance	\$2,100	\$175	\$0	\$175
Office Equipment Maintenance	\$500	\$42	\$0	\$42
Janitorial Supplies	\$6,500	\$542	\$592	(\$51)
Office Supplies/Clubhouse Supplies	\$2,500	\$208	\$0	\$208
Onsite Club Management Fees	\$211,368	\$17,614	\$17,614	\$0
Benefits - Club Management	\$20,160	\$1,680	\$0	\$1,680
Pest Control	\$1,020	\$85	\$85	\$0
Pool & Spa Maintenance	\$42,600	\$3,550	\$3,550	\$0
Pool-Splash Pad	\$6,000	\$500	\$500	\$0
Pool and Spa Repairs	\$15,000	\$1,250	\$0	\$1,250
Permits	\$750	\$63	\$0	\$63
Pool Monitoring	\$18,576	\$1,548	\$1,548	\$0
Pool Emergency Cleaning	\$2,000	\$167	\$0	\$167
Repairs and Maintenance	\$50,000	\$4,167	\$4,947	(\$780)
Special Events	\$6,000	\$500	\$566	(\$66)
Security-Roving Guard	\$2,000	\$167	\$0	\$167
Telephone	\$5,000	\$417	\$204	\$213
Trash Collection	\$5,000	\$417	\$432	(\$16)
Water & Sewer	\$1,500	\$125	\$106	\$19
Contingency	\$10,000	\$833	\$0	\$833
Replacements	\$22,710	\$14,250	\$14,250	\$0
Capital Reserve	\$50,000	\$4,167	\$0	\$4,167
<b>TOTAL CLUBHOUSE</b>	<b>\$643,970</b>	<b>\$98,306</b>	<b>\$87,975</b>	<b>\$10,330</b>
<b>TOTAL EXPENDITURES</b>	<b>\$1,318,384</b>	<b>\$163,754</b>	<b>\$145,436</b>	<b>\$18,318</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$0</b>	<b>(\$139,697)</b>		
FUND BALANCE - Beginning	\$0	\$1,526,026		
FUND BALANCE - Ending	<u>\$0</u>	<u>\$1,386,329</u>		

# EAST HOMESTEAD

## COMMUNITY DEVELOPMENT DISTRICT

### DEBT SERVICE FUND - SERIES 2011B

Statement of Revenues, Expenditures, and Changes in Fund Balance  
For The Period Ending October 31, 2018

	ADOPTED BUDGET	PRORATED THRU 10/31/18	ACTUAL THRU 10/31/18	VARIANCE
<b>REVENUES:</b>				
Interest Income	\$0	\$0	\$0	\$0
Special Assessments - Direct B	\$146,454	\$75,942	\$75,942	\$0
<b>TOTAL REVENUES</b>	<b>\$146,454</b>	<b>\$75,942</b>	<b>\$75,942</b>	<b>\$0</b>
<b>EXPENDITURES:</b>				
<b>Series 2011B</b>				
Interest - 11/1	\$75,763	\$0	\$0	\$0
Interest - 5/1	\$72,319	\$0	\$0	\$0
Special Call - 11/1	\$95,000	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$243,081</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>(\$96,628)</b>		<b>\$75,942</b>	
<b>FUND BALANCE - Beginning</b>	<b>\$96,628</b>		<b>\$501,480</b>	
<b>FUND BALANCE - Ending</b>	<b>\$0</b>		<b>\$577,422</b>	

**EAST HOMESTEAD**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**DEBT SERVICE FUND - SERIES 2013**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For The Period Ending October 31, 2018

	ADOPTED BUDGET	PRORATED THRU 10/31/18	ACTUAL THRU 10/31/18	VARIANCE
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**REVENUES:**

Interest Income	\$0	\$0	\$0	\$0
Special Assessments A	\$811,678	\$1,667	\$1,667	\$0
<b>TOTAL REVENUES</b>	<b>\$811,678</b>	<b>\$1,667</b>	<b>\$1,667</b>	<b>\$0</b>

**EXPENDITURES:**

**Series 2013**

Interest - 11/1	\$286,959	\$0	\$0	\$0
Principal - 11/01	\$220,000	\$0	\$0	\$0
Interest - 05/1	\$282,422	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$789,381</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**OTHER FINANCING SOURCES/(USES):**

Dissemination	(\$1,250)	(\$104)	(\$104)	(\$0)
Arbitrage	(\$600)	(\$50)	\$0	\$50
Trustee Fees	(\$3,847)	(\$321)	\$0	\$321
<b>TOTAL OTHER FINANCING SOURCES &amp; (USES)</b>	<b>(\$5,697)</b>	<b>(\$475)</b>	<b>(\$104)</b>	<b>\$371</b>

<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$16,600</b>	<b>\$1,563</b>
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FUND BALANCE - Beginning	\$615,504	\$1,018,949
FUND BALANCE - Ending	<u>\$632,104</u>	<u>\$1,020,512</u>

**EAST HOMESTEAD**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**DEBT SERVICE FUND - SERIES 2015**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For The Period Ending October 31, 2018

	ADOPTED BUDGET	PRORATED THRU 10/31/18	ACTUAL THRU 10/31/18	VARIANCE
<b>REVENUES:</b>				
Interest Income	\$0	\$0	\$0	\$0
Special Assessments A	\$1,389,815	\$2,855	\$2,855	\$0
<b>TOTAL REVENUES</b>	<b>\$1,389,815</b>	<b>\$2,855</b>	<b>\$2,855</b>	<b>\$0</b>
<b>EXPENDITURES:</b>				
<b>Series 2015</b>				
Interest - 11/1	\$383,550	\$0	\$0	\$0
Interest - 05/1	\$383,550	\$0	\$0	\$0
Principal - 05/01	\$630,000	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$1,397,100</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>(\$7,285)</b>		<b>\$2,855</b>	
<b>FUND BALANCE - Beginning</b>	<b>\$480,515</b>		<b>\$622,343</b>	
<b>FUND BALANCE - Ending</b>	<b>\$473,230</b>		<b>\$625,197</b>	

**EAST HOMESTEAD  
COMMUNITY DEVELOPMENT DISTRICT  
Long Term Debt Report  
FY 2019**

<i>Series 2011B, Special Assessment Bonds</i>		
<i>Interest Rate;</i>	7.25%	
<i>Maturity Date:</i>	5/1/2021	
<i>Bonds outstanding - 9/30/2018</i>		<i>\$2,090,000.00</i>
<i>Less:</i>	<i>November 1, 2018 (Special Call)</i>	<i>\$0.00</i>
	<i>February 1, 2019 (Special Call)</i>	<i>\$0.00</i>
	<i>May 1, 2019 (Special Call)</i>	<i>\$0.00</i>
	<i>August 1, 2019 (Special Call)</i>	<i>\$0.00</i>
<b><i>Current Bonds Outstanding</i></b>		<b><i>\$2,090,000.00</i></b>

<i>Series 2013, Special Assessment Bonds</i>		
<i>Interest Rate:</i>	4.125%	
<i>Maturity Date:</i>	11/1/2023	<i>\$1,470,000.00</i>
<i>Interest Rate:</i>	5.00%	
<i>Maturity Date:</i>	11/1/2033	<i>\$3,555,000.00</i>
<i>Interest Rate:</i>	5.625%	
<i>Maturity Date:</i>	11/1/2043	<i>\$5,965,000.00</i>
<i>Bonds outstanding - 9/30/2018</i>		<i>\$10,990,000.00</i>
<i>Less:</i>	<i>November 01, 2018 (Mandatory)</i>	<i>\$0.00</i>
<b><i>Current Bonds Outstanding</i></b>		<b><i>\$10,990,000.00</i></b>

<i>Series 2015, Special Assessment Bonds</i>		
<i>Interest Rate:</i>	3.750%	
<i>Maturity Date:</i>	5/1/2020	<i>\$1,285,000.00</i>
<i>Interest Rate:</i>	4.25%	
<i>Maturity Date:</i>	5/1/2025	<i>\$3,705,000.00</i>
<i>Interest Rate:</i>	4.750%	
<i>Maturity Date:</i>	5/1/2036	<i>\$11,820,000.00</i>
<i>Bonds outstanding - 9/30/2018</i>		<i>\$16,810,000.00</i>
<i>Less:</i>	<i>May 1, 2019 (Mandatory)</i>	<i>\$0.00</i>
<b><i>Current Bonds Outstanding</i></b>		<b><i>\$16,810,000.00</i></b>

<b><i>Total Current Bonds Outstanding</i></b>	<b><i>\$29,890,000.00</i></b>
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# EAST HOMESTEAD

## COMMUNITY DEVELOPMENT DISTRICT CAPITAL PROJECTS FUND - SERIES 2006

Statement of Revenues, Expenditures, and Changes in Fund Balance  
For The Period Ending October 31, 2018

	ADOPTED BUDGET	PRORATED THRU 10/31/18	ACTUAL THRU 10/31/18	VARIANCE
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**REVENUES:**

Interest Income	\$0	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**EXPENDITURES:**

Capital Outlay A	\$0	\$0	\$0	\$0
Capital Outlay B	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

EXCESS REVENUES (EXPENDITURES)			\$0	
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FUND BALANCE - Beginning			\$12,075	
FUND BALANCE - Ending			<u>\$12,075</u>	



# EAST HOMESTEAD

## COMMUNITY DEVELOPMENT DISTRICT

### CAPITAL PROJECTS FUND - SERIES 2013

Statement of Revenues, Expenditures and Changes in Fund Balance

For The Period Ending October 31, 2018

	ADOPTED BUDGET	PRORATED THRU 10/31/18	ACTUAL THRU 10/31/18	VARIANCE
<b>REVENUES:</b>				
Interest Income	\$0	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES:</b>				
Capital Outlay A	\$0	\$0	\$20,597	(\$20,597)
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,597</b>	<b>(\$20,597)</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>			<b>(\$20,597)</b>	
<b>FUND BALANCE - Beginning</b>			<b>\$392,209</b>	
<b>FUND BALANCE - Ending</b>			<b>\$371,612</b>	

**East Homestead**  
**Community Development District**  
**Series 2006A/B Special Assessment Revenue Bonds**

**1. Recap of Capital Project Fund Activity Through October 31, 2018**

Opening Balance in Construction Account	2006A	\$8,519,403.00
	2006B	\$23,039,700.90
Source of Funds: Interest Earned	2006A	\$103,245.16
	2006B	\$1,186,835.32
Interfund Transfer In	2006A	\$30,225.69
	2006B	\$90,257.98
Use of Funds:		
Disbursements:		
Land		(\$11,859,028.02)
Earthwork/Demolition		(\$7,333,763.86)
Survey		(\$329,457.81)
Storm Drain		(\$2,244,976.53)
Water/Sewer		(\$5,468,187.03)
Permits		(\$715,057.16)
Lift Stations		(\$566,512.68)
Force Main		(\$210,299.54)
Pavement		(\$380,407.75)
Guardrail		(\$22,949.20)
Irrigation		(\$67,278.62)
Maint Bond		(\$107,427.05)
Concrete		(\$387,025.85)
Lighting		(\$252,948.44)
Lakes		(\$51,886.24)
Landscaping		(\$1,718,522.14)
Entrance		(\$504,497.35)
Cost of Issuance		(\$737,368.10)
Adjusted Balance in Construction Account at October 31, 2018		\$12,074.78

**2. Funds Available For Construction at October 31, 2018**

Book Balance of Construction Fund at October 31, 2018 \$12,074.78

**3. Investments - US Bank**

October 31, 2018	<u>Type</u>	<u>Yield</u>	<u>Due</u>	<u>Maturity</u>	<u>Principal</u>
Construction Fund:	Overnight	0.010%			\$12,074.78
ADJ: Outstanding Requisitions					\$0.00
Balance at 10/31/18					\$12,074.78

**East Homestead**  
**Community Development District**  
**Series 2013 Special Assessment Revenue Bonds**

**1. Recap of Capital Project Fund Activity Through October 31, 2018**

Opening Balance in Construction Account	\$11,129,398.95
Source of Funds: Interest Earned	\$12,241.24
Interfund Transfer In	(\$3,739.57)
Use of Funds:	
Disbursements:	
Clubhouse Purchase	(\$9,017,616.57)
Public ROW Improvements	(\$345,024.79)
Lake Fountains	(\$56,463.50)
Clubhouse Improvements	(\$613,126.21)
Clubhouse Equipment	(\$185,695.86)
Miscellaneous	(\$23,302.00)
Cost of Issuance	(\$525,059.63)
<b>Adjusted Balance in Construction Account at October 31, 2018</b>	<b><u><u>\$371,612.06</u></u></b>

**2. Funds Available For Construction at October 31, 2018**

Book Balance of Construction Fund at October 31, 2018	\$371,612.06
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**3. Investments - Wells Fargo Bank**

October 31, 2018	<u>Type</u>	<u>Yield</u>	<u>Due</u>	<u>Maturity</u>	<u>Principal</u>
Construction Fund:	Overnight	0.010%			\$371,612.06
				ADJ: Deposit/Prepaid	\$0.00
				ADJ: Outstanding Requisitions	\$0.00
				Balance at 10/31/18	<b><u><u>\$371,612.06</u></u></b>